

What is claimed is:

1. A masking material for dry etching of a magnetic material by using a mixed gas of carbon monoxide and a nitrogenous compound as etching gas, which comprises a metal having a specific physical property that its melting or boiling point, when it is converted into a nitride or carbide is higher than that of in the form of single metal.
2. The masking material for dry etching according to claim 1, wherein the metal is tantalum.
3. The masking material for dry etching according to claim 1, wherein the metal is tungsten, zirconium or hafnium.